

BOBBY JINDAL  
GOVERNOR



KRISTY H. NICHOLS  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

January 3, 2014

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2014-30

TO: LaGov HCM Paid Agency Human Resources  
and Employee Administration Staff

FROM: Andrea P. Hubbard  
Director

SUBJECT: Update to OSUP Memorandum #2014-01  
Employee/Employer Retirement System Rates for Fiscal Year 2013/2014

Parochial Employees' Retirement System rates are effective on a calendar year basis from January to December. For calendar year 2014, the employee contribution rates will remain the same; however, the employer contribution rates for Plans A and B will decrease as indicated below.

- Plan A employer rate will decrease from 16.75% to 16.00%
- Plan B employer rate will decrease from 10.0% to 9.25%

Attached is a revised table listing the employee/employer retirement system rates in effect for the 2013/2014 fiscal year. This table replaces the table attached to OSUP Memorandum # [2014-01](#).

The individual retirement systems should be contacted for questions regarding the appropriate plans to use when setting up employees. If you have any additional questions, please contact a member of the OSUP WTA Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

Cindy McClure	342-5346	Penny Jones	342-2053
Tiko Ary	342-1651	Wendy Eggert	342-0714
Gary Bennett	342-1652	Tracy Smith	219-0191

APH:CDM/par

### FISCAL YEAR 2013/2014 RETIREMENT CONTRIBUTION RATES

	LaGov HCM Plan Code	Employee Rate Pre-Tax	Post-Tax	Employer Rate
<b>State Retirement</b>				
State Employees' Hired before 07/01/06	LASE	7.50%		31.30%
State Employees' Hired on or after 07/01/06	LAS6	8.00%		31.30%
State Employees' Hired on or after 01/01/11	LAS1	8.00%		31.30%
Corrections Component 1	LC01	9.00%		34.60%
Corrections Component 2	LC02	9.00%		34.30%
Corrections Component 2 100% Vested Plan	LC40			34.30%
Wildlife & Fisheries Plan	LASW	9.50%		40.70%
Wildlife & Fisheries 100% Vested Plan	LW40			40.70%
LASERS Misc Plan/Legislative Plan	LAMP	9.50% - 11.50%		35.00%
Treasurer's Plan	LAST	7.50%		00.00%*
ORP-Great West Hired before 07/01/06	LAOG	7.50%		31.30%
ORP-Great West Hired on or after 07/01/06	LAG6	8.00%		31.30%
ORP-Great West Hired on or after 01/01/11	LAG1	8.00%		31.30%
LASERS DROP	LASD			
LASE 100% Vested	LA40			31.30%
LASERS Governor/Lt. Governor	LASG	11.50%		35.00%
LASERS Peace Officers	LCPO	9.00%		34.80%
LASERS Peace Officers 100% Vested	LP40			34.80%
LASERS Bridge Police Plan	LABP	8.50%		31.20%
LASERS Bridge Police Officer Plan 2	LAB6	8.50%		31.20%
LASERS Alcohol & Tobacco (Eff 07/01/08)	LATC	9.00%		34.20%
Lasers Hazardous Duty Employees (Eff 01/01/11)	LAHD	9.50%		30.70%
<b>Teachers' Retirement</b>				
Teachers' Retirement	TRSL	8.00%		27.20%
Non-Deferred Teachers' Plan	TRSN		8.00%	27.20%
ORP-Aetna Teachers' Plan	ORPA	8.00%		27.20%
ORP-TIAA Teachers' Plan	ORPT	8.00%		27.20%
ORP-VALIC Teachers' Plan	ORPV	8.00%		27.20%
TRSL DROP	TRSD			
TRSL 100% Vested	TR40			27.20%
Teachers' Retirement Postsecondary Plan	TRSP	8.00%		26.50%
Non-Deferred Teachers' Postsecondary Plan	TRNP		8.00%	26.50%
ORP-Aetna Teachers' Postsecondary Plan	PORA	8.00%		26.50%
ORP-TIAA Teachers' Postsecondary Plan	PORT	8.00%		26.50%
ORP-VALIC Teachers' Postsecondary Plan	PORV	8.00%		26.50%
Teachers' Retirement Postsecondary 100% Vested	TP40			26.50%
<b>State Police Retirement</b>				
State Police Retirement	LSPR	8.50%		70.00%
State Police Retirement Hired on or after 01/01/11	LSP1	9.50%		70.00%
State Police Retirement DROP	LSPD			

### FISCAL YEAR 2013/2014 RETIREMENT CONTRIBUTION RATES

	LaGov HCM Plan Code	Employee Rate		Employer Rate
		Pre-Tax	Post-Tax	
<b>State Police Retirement (cont.)</b>				
State Police Retirement DROP – Return to Work	LSPW	8.00%		70.00%
State Police 100% Vested	LT33			
<b>Registrar of Voters Employees' Retirement</b>				
Registrar of Voters Employees' Retirement	ROVR	7.00%		24.25%
ROVERS DROP	ROVD			24.25%
Registrar of Voters Hired on or after 01/01/13	ROV3	7.00%		24.25%
<b>District Attorneys' Retirement</b>				
District Attorneys'	LDAR		8.00%	9.75%
<b>School Employees' Retirement</b>				
School Employees' (sheltered plan)	LSEB	7.50%		32.30%
School Employees' Hired on or after 07/01/10	LSE0	8.00%		32.30%
School Employees' Hired on or after 01/01/11	LSE1	8.00%		32.30%
LSERS DROP	LSED			
LSERS 100% Accrual	LE35			32.30%
<b>Sheriffs' Pension &amp; Relief Fund</b>				
Sheriffs' Pension	SPRF	10.25%		13.89%
<b>Parochial Employees' Retirement System</b>				
Soil and Water Employees, Plan B	PARB	3.00%		9.25%**
Soil and Water Employees, Plan B – DROP	PARD			9.25%**
Plan A	PERS	9.50%		16.00%**
Plan A – DROP	PERD			16.00%**
<b>La. Deferred Comp Retirement</b>				
Plan 1, without state share	457R	7.50%		
<b>Social Security</b>			6.20%	6.20%
<b>Medicare</b>			1.45%***	1.45%

\*The employer share for LASERS Treasurer's Plan (LAST) was changed to 0.00% in LaGov HCM effective 07/01/2011. Since there are no employees in the plan, LASERS was unable to create an actuarial calculation for the employer share.

\*\*Change effective 1<sup>st</sup> payday of 2014.

\*\*\*Effective 2013, an additional 0.90% will be withheld for wages in excess of \$200,000.

**NOTE: Agencies should pay close attention to retirement plan codes used in the LaGov HCM system. The increasing number of retirement plan codes available and the similarity of some codes have created issues with employees being set up in the incorrect retirement plan in LaGov.**